

Vehicle Refueling Apparatus Credit

2000

For the calendar year 2000, or fiscal year

beginning _____, 20____, and ending _____, 20____

Attach to your return and mail to
Arizona Department of Revenue, P.O. Box 29206, Phoenix, AZ, 85038-9206

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165

Your social security number or federal employer ID number

NOTE: There may be a compliance audit when the department processes this credit form. This will cause a longer than normal processing time for your return.**Credit Intent Notice and Credit Eligibility****Credit Eligibility****Eligibility Requirements for the Credit for Purchase of a Vehicle Refueling Apparatus**

To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to purchase the vehicle refueling apparatus before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have paid in full for the vehicle refueling apparatus before November 9, 2000, **OR** the vehicle refueling apparatus must have been installed by December 31, 2000.
- You must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.

Eligibility Requirements for the Credit for Installation of an Infrastructure Necessary for Operation of a Refueling Apparatus

To be eligible for a tax credit, all of the following must apply:

- You must have placed the order to purchase or contracted for the installation of the infrastructure before October 20, 2000. Purchases made, orders placed, or contracts entered into after October 19, 2000 are not eligible for a tax credit.
- You must have purchased the vehicle refueling apparatus for which the infrastructure is installed by October 19, 2000.
- You must have filed Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001.

Credit Intent NoticeDid you file Arizona Form, *Notice of Intent to Claim Alternative Fuel Tax Credit or Opt Out*, to the Office of Alternative Fuel Recovery/Department of Revenue by January 2, 2001?Yes
☐No
☐

If you did not file this form by January 2, 2001, you may complete Form 327 and attach an explanation of why you did not file the intent form by the deadline. For more information, see page 2 of the instructions.

Part I Credit for Purchase of Refueling Apparatus

1 Number of vehicle refueling apparatus purchased and installed on property located in Arizona during the taxable year

1

2 Enter the type of each vehicle refueling apparatus purchased during the taxable year for installation on your property located in Arizona.....

2a Enter the address at which each apparatus was installed. You may claim a credit for only one apparatus per property.....

2b Enter the date on which you entered into the purchase order agreement/contract to purchase the apparatus.....

2c Enter the date on which you paid in full for the apparatus.....

2d Enter the date on which the apparatus was installed.....

3 Enter the cost of each vehicle refueling apparatus

4 Add the amounts on line 3 in each column. *Enter the result*

5 Total from continuation sheets if applicable

6 Add lines 4 and 5. *Enter the total*

	Apparatus 1	Apparatus 2	Apparatus 3
2			
2a			
2b			
2c			
2d			
3			
4			
5			
6			

Part II Credit for Installation of an Infrastructure Necessary for Operation of a Refueling Apparatus

7	Number of properties in Arizona for which you installed a qualifying infrastructure	7	
		Property 1	Property 2
8	Type of infrastructure installed	8	
8a	Enter the address for which each infrastructure was installed.....	8a	
8b	Enter the date on which you entered into the purchase order agreement/contract for the installation of the infrastructure.....	8b	
8c	Enter the date on which you purchased the apparatus for which the infrastructure was installed.....	8c	
9	Enter the installation cost of the infrastructure installed for each refueling apparatus located on your property in Arizona	9	
10	Add the amounts on line 9 in each column. <i>Enter the result</i>	10	
11	Total from continuation sheets if applicable	11	
12	Add lines 10 and 11. <i>Enter the total</i>	12	

Part III Total Current Year's Credit

13	Total available credit. Add the amounts on Part I, line 6 and Part II, line 12. <i>Enter the total here</i>	13	
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Part IV S Corporation Election and Shareholder's Share of Credit

- 14 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY, to:
(CHECK ONLY ONE BOX)

☐

Claim the credit as shown on Part III, line 13 (for the taxable year mentioned above);

OR

☐

Pass the credit as shown on Part III, line 13 (for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

Complete Form 327 through line 14. Then, if passing the credit through to the shareholders, complete lines 15 through 17 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 327.

- 15 Name of shareholder _____
- 16 Shareholder's TIN _____
- 17 Shareholder's share of the amount on Part III, line 13. _____

Part V Partner's Share of Credit

Complete Form 327 through line 13. Then complete lines 18 through 20 separately for each partner. Furnish each partner with a copy of the completed Form 327.

- 18 Name of partner _____
- 19 Partner's TIN _____
- 20 Partner's share of the amount on Part III, line 13. _____

Part VI

Part VI has been removed due to recent legislation.

Part VII

Part VII has been removed due to recent legislation.

Part VIII

Part VIII has been removed due to recent legislation.

Part IX Refund Election For Current Year's Credit

21 Line 21 has been removed due to recent legislation.

22 If the allowable tax credit for the taxable year ending ____/____/____, exceeds the income taxes due, or if there are no income taxes due, I make an irrevocable election to:

CHECK ONE BOX

22a Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in a lump sum.....

22a ☐

22b Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 2 annual installments.....

22b ☐

22c Have the amount of credit not applied to income taxes for the taxable year mentioned above refunded to me in 3 annual installments.....

22c ☐

23 Individuals and corporations, including S corporations that elected to take the credit, enter the amount from Part III, line 13. S corporation shareholders, enter the amount from Part IV, line 17. Partners of a partnership, enter the amount from Part V, line 20.....

23	
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24 Enter the tax from your 2000 income tax return, less any tax credits that you are claiming, except the vehicle refueling apparatus credit from Form 327.....

24	
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25 Subtract line 24 from line 23.....

25	
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26 If you checked the box on line 22a, enter the amount from line 23 here. If you checked the box on line 22b, divide the amount on line 25 by 2 and add the result to the amount on line 24 and enter the total on line 26. If you checked the box on line 22c, divide the amount on line 25 by 3 and add the result to the amount on line 24 and enter the total on line 26.....

26	
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Individuals also enter this amount on Form 140, page 1, line 38, or Form 140PY, page 1, line 39, or Form 140NR, page 1, line 38, or Form 140X, page 1, line 38.

Corporations also enter this amount on Form 120, page 1, line 25, or Form 120A, page 1, line 17, or Form 120X, page 1, line 25.

S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

Part X Available Credit Carryover From Taxable Year 1999

27 Line 27 has been removed due to recent legislation.

28 Line 28 has been removed due to recent legislation.

	(a)	(b)	(c)	(d)
	Carryover credit from taxable year	Original credit amount	Amount previously used	Available carryover: Subtract column (c) from column (b)
29	1999			

Individuals also enter this amount on Arizona Form 301, Part I, line 21. Corporations, including S corporations that elected to take the credit enter this amount on Arizona Form 300, Part I, line 18.